

Internal Revenue Service
memorandum

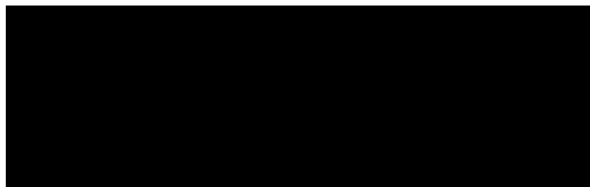
date: APR 25 1991

to: Director, Internal Revenue Service Center
Kansas City, MO
Attn: Entity Control

from: Technical Assistant
Employee Benefits and Exempt Organizations

subject: CC:EE:3 - TR-45-026-91
Railroad Retirement Tax Act Status

Attached for your information and appropriate action is a copy of a letter dated February 21, 1991, from the Railroad Retirement Board concerning the status under the Railroad Retirement Act and the Railroad Unemployment Tax Act of the:



We have reviewed the opinion of the Railroad Retirement Board and concur in the conclusion reached by the Board that [REDACTED] became an employer, within the meaning of Section 3231 of the Internal Revenue Code, on [REDACTED], the date on which employees started their employment. It should file a Form CT-1 for [REDACTED] and Forms 941-E should be filed for the appropriate periods of [REDACTED].

(Signed) Ronald L. Moore

RONALD L. MOORE

Attachment: Copy of letter from
the Railroad Retirement Board

cc: Gary Kuper
Internal Revenue Service
200 South Hanley
Clayton, MO 63105

008943

UNITED STATES OF AMERICA
RAILROAD RETIREMENT BOARD
844 RUSH STREET
CHICAGO, ILLINOIS 60611

BUREAU OF LAW

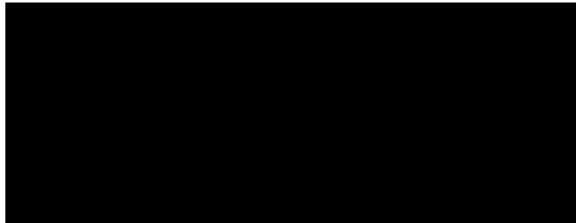
Assistant Chief Counsel
(Employee Benefits and
Exempt Organizations)
Internal Revenue Service
1111 Constitution Avenue., N.W.
Washington, D.C. 20224

FEB 21 1991

Attention: CC:IND:1:3

Dear Sir:

In accordance with the coordination procedure established between the Internal Revenue Service and this Board, I am enclosing for your information a copy of an opinion in which I have expressed my determination as to the status under the Railroad Retirement and Railroad Unemployment Insurance Acts of the following:



Sincerely yours,

Steven A. Bartholow

Steven A. Bartholow
Deputy General Counsel

Enclosure

Employer Status Determination Rationale

[REDACTED] ([REDACTED]) operates [REDACTED] miles of railway line purchased by [REDACTED] ([REDACTED]) ([REDACTED]) from the [REDACTED] in [REDACTED] and subsequently transferred to [REDACTED]. The lines consist of (1) approximately [REDACTED] miles of [REDACTED]'s [REDACTED] line between [REDACTED] (milepost [REDACTED]) and [REDACTED] (milepost [REDACTED]), [REDACTED]; (2) the overhead trackage rights between [REDACTED] (milepost [REDACTED]) and [REDACTED] (milepost [REDACTED]), [REDACTED]; and (3) approximately [REDACTED] miles of [REDACTED] between mileposts [REDACTED] and [REDACTED], near [REDACTED]. Authorization for the transfer is set forth in Interstate Commerce Commission Finance Docket No. [REDACTED]. According to information furnished by [REDACTED], [REDACTED] has [REDACTED] employees, who were first compensated from [REDACTED]; and [REDACTED] began operations [REDACTED]. [REDACTED] interchanges with the [REDACTED] and the [REDACTED] railroads.

Based on the above information, it is determined that the above railroad is a rail carrier employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective [REDACTED].